IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITON NO.173 OF 2007

Shri Pyarelal Ramkishore Prajapati ..Petitioner.

V/s.

The Asstt. Commissioner of Income Tax ..Respondent.

Mr.Prabhat Gupta for petitioner.

Mr.A.N.Kotangale for respondent.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 29TH JANUARY, 2007.

P.C. :-

Heard learned counsel for the petitioner and the respondent. The VDIS declaration was filed on 30th December, 1997 which was admittedly beyond the period of limtation prescribed. The Appellate Tribunal in its order has relied upon the Judgment of the Supreme Court in **Hemalatha Gargya V/s. C.I.T. & Anr.** reported in **259 ITR 1** in which it is clearly held that such a delay cannot be condoned. In view thereof, there is no substance in the petition. Petition is dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)